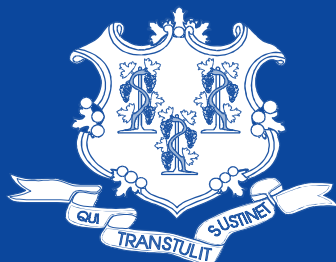


## Connecticut *Fast-File* ....

*Fast-File* is a convenient, secure, and paperless way to file your business tax returns electronically over the Internet or by telephone. *Fast-File* offers these benefits:

- ⚡ It's fast — a few minutes on the telephone or computer and your return is filed.
- ⚡ It's accurate — errors are caught immediately.
- ⚡ It's safe — meets industry standards.
- It's easy — you choose the best filing method for you.
- ⚡ It's always accessible — you can file over the Internet or by telephone 24 hours a day, 7 days a week.
- ⚡ Tax calculations are completed and verified for you.
- ⚡ Fast, convenient payment methods available.
- ⚡ You get immediate confirmation of filing.
- ⚡ No need for stamps; no mail delays.



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES  
GENE GAVIN, COMMISSIONER

Dear Business Customer:

The Department of Revenue Services (DRS) is pleased to introduce *Fast-File*, our new, streamlined way to file certain Connecticut business tax returns. Fast, convenient, and easy-to-use, *Fast-File* offers you a choice of using either the Internet or your touch-tone telephone to file your income tax withholding, quarterly reconciliation of withholding, sales and use, business use, and room occupancy tax returns.

*Fast-File* greatly simplifies your filing, whether your return shows no tax is due or a tax payment is required. If you owe tax, it may be paid by direct payment from your bank account, or by electronic funds transfer (EFT). In addition, your returns are accepted 7 days a week, 24 hours a day, 365 days a year, and, best of all, you get immediate confirmation from DRS that your return was received.

The enclosed information is your guide to using *Fast-File*. If you have any questions, please contact our Taxpayer Services Division at 1-800-382-9463 (toll-free in Connecticut), or 860-297-5962 (from anywhere).

*Fast-File* is one way DRS is responding to the requests of our customers to ease the burden of tax compliance. We welcome your ideas on how we can use new technologies to serve you better.

Sincerely,

Gene Gavin  
Commissioner

### This booklet contains instructions for *Fast-Filing*:

- **Form CT-WH**, *Withholding Tax Payment Form*
- **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*
- **Form OS-114**, *Sales and Use Tax Return*
- **Form OP-210**, *Room Occupancy Tax Return*

Additional tax information is available on our Web site:  
**[www.drs.state.ct.us](http://www.drs.state.ct.us)**

## *Is My Business Eligible to Fast-File?*

You **are** eligible to *Fast-File* your Connecticut business tax return(s) if **all** of the following are true:

- ☒ Your business is registered with the Department of Revenue Services (DRS) for sales and use taxes, business use tax, room occupancy tax, or withholding tax;
- ☒ You have a valid 10-digit Connecticut Tax Registration Number;
- ☒ You are filing your business return on time; **and**
- ☒ You agree to pay electronically the amount of tax due, if any.

You **are not** eligible to *Fast-File* your Connecticut business tax return if **any** of the following is true:

- ☒ You are filing an amended return;
- ☒ You are filing after the due date of that return;
- ☒ You are required to attach any supporting documentation; **or**
- ☒ You do not agree to pay electronically the amount of tax due, if any.

## *Frequently-Asked Questions About Fast-File*

### **What is *Fast-File*?**

*Fast-File* allows you to file certain Connecticut business tax returns over the Internet or by telephone. You choose when and how you file.

If you are already registered for sales and use taxes, business use tax, income tax withholding, or room occupancy tax, *Fast-File* on the Internet also allows you to:

- Change your Personal Identification Number (PIN) anytime. If the need arises, you can access *Fast-File* and change the PIN without filing a return;
- Make a change to your business name, trade name, mailing address, or physical location;
- Advise DRS that you are out of business or that you no longer have employees; and
- Register for additional taxes (income tax withholding, sales and use taxes, business use tax, room occupancy tax, admissions and dues tax, authority to collect use tax, corporation business tax, dry cleaning surcharge, motor vehicle rental surcharge, tourism account surcharge, and unrelated business tax).

**Note:** Any taxpayer can access *Fast-File* on the Internet to register with DRS as a new business.

### **How do I begin using *Fast-File*?**

To file by **Internet:** Visit the DRS Web site at: **[www.drs.state.ct.us](http://www.drs.state.ct.us)** and click on the *Fast-File* button. Then follow the links to file on-line.

To file by **telephone:** Call **860-947-1988** and follow the instructions.

### **How do I make my payment?**

You must pay the amount of tax due electronically.

- **Direct Payment:** Direct payment is the preferred method. At the time you are filing your return, you authorize DRS to transfer funds for the amount of your tax payment from your bank account by entering the bank routing transit number and your bank account number.
- **Electronic Funds Transfer (EFT):** If you are currently registered for EFT with DRS, you may continue to use the EFT system, or you may use the direct payment method.

# Fast-File Checklist

✓ Verify that your business is eligible for *Fast-Filing*. See *Is My Business Eligible to Fast-File?* on Page 2.

✓ To access the Connecticut *Fast-File* system, you must have a valid Connecticut Tax Registration Number and Personal Identification Number (PIN). When you use the *Fast-File* system for the first time, your PIN is the 5-digit ZIP code for your mailing address.

You will be asked to choose another PIN. Be prepared to enter a new 5 to 8 digit PIN. Please keep a record of your new PIN.

✓ Before accessing *Fast-File* on the Internet or by telephone, use the paper return DRS previously mailed you as a worksheet.

✓ If you are filing **Form CT-WH**, *Connecticut Withholding Tax Payment Form*, confirm the filing quarter for which you are making a payment and the amount of Connecticut tax withheld.

✓ If you are filing **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, confirm the filing quarter for which you are filing the return. Complete the following lines for the quarterly reconciliation of withholding. Enter the total amount of:

- Gross wages and nonpayroll amounts on Line 1;
- Connecticut gross wages and nonpayroll amounts on Line 2; and
- Connecticut tax withheld on Line 3.

*Fast-File* will advise you of the credit amount from a prior quarter, if any, for Line 4, and the total amount of all payments made for the quarter for Line 5. *Fast-File* will calculate Lines 6, 7, 10, and 11 for you. You must enter the amount of tax credit from Line 7 to be applied to the next quarter on Line 9, if applicable.

✓ If you are filing **Form OS-114**, *Sales and Use Tax Return*, or *Business Use Tax Return*, complete the following lines on the sales and use tax return.

- Enter your gross receipts on Lines 1, 2, and 3.
- Enter purchases subject to use tax on Lines 4, 5, and 6.
- Complete any of the applicable *Deduction* lines on the back of the return.

- Enter any credit pre-authorized by DRS on Line 11.

*Fast-File* will calculate the tax due for you.

✓ If you are filing **Form OP-210**, *Room Occupancy Tax Return*, enter the taxable receipts from room occupancy on Line 1 of the room occupancy tax return.

*Fast-File* will calculate the tax due for you.

✓ **How to Make a Payment.** If you owe tax, you must pay your tax electronically. The first time you use *Fast-File*, you will be asked to provide payment information.

*Fast-File* allows you to make a direct payment from your bank account. You must provide the bank routing transit number and your bank account number (as shown on the sample check), and indicate whether the account is a savings or checking account.

Name of Depositor		No. 101	
Street Address		Date	
City, State, Zip Code			
Pay to the		\$	
Order of			
SAMPLE			
Name of your Bank			
Street Address			
City, State, Zip Code			
092125789	091 025 025413	0101	
Routing Number	Account Number		

You can elect to have the amount of tax due withdrawn from your bank account at a future date (but no later than the due date of the return). You will be prompted to enter the date you want to transfer the payment from your account to DRS.

Taxpayers who are registered for electronic funds transfer (EFT) with DRS and who wish to continue using EFT may also use that option. Follow the usual procedures for initiating an EFT payment.

✓ *Fast-File* provides you with a 9-digit confirmation number to verify your return is filed.

✓ Keep your completed Connecticut business tax return(s) and any worksheets or other documentation with your records. **Do not mail the return(s) to DRS.**

## Fast-File on the Internet @ [www.drs.state.ct.us](http://www.drs.state.ct.us)



**Welcome to *Fast-File* on-line.** When you use the Internet to *Fast-File*, your confidential information is protected by the 128-bit industry standard of encryption and the latest firewalls to safeguard data.

Complete the following steps to file your return using the *Fast-File* Web page. Before you begin, you should have completed the *Fast-File* checklist on the previous page and have that information readily available.

1. Enter your 10-digit Connecticut Tax Registration Number and your Personal Identification Number (PIN). If you are using the *Fast-File* system for the first time, your PIN is the 5-digit ZIP code for your mailing address.
2. Choose the business tax return you wish to *Fast-File*.
  - **Form CT-WH**, *Withholding Tax Payment Form*
  - **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*
  - **Form OS-114**, *Sales and Use Tax Return*
  - **Form OP-210**, *Room Occupancy Tax Return*
3. Choose the appropriate filing period.
4. Follow the instructions for that return. *Fast-File* will prompt you to enter required information and some calculations will be done for you. You will be able to change any information you entered before you complete the filing of your return.
5. If you owe tax, you must pay your tax electronically. The first time you use *Fast-File*, you will be asked to provide payment information.

*Fast-File* allows you to make a direct payment from your bank account. You must provide the bank routing transit number and your bank account number (as shown on the sample check on Page 3), and indicate whether the account is a savings or checking account.

You can elect to have the amount of tax due withdrawn from your bank account at a future date (but no later than the due date of the return). You will be prompted to enter the date you want to transfer the payment from your account to DRS.

Taxpayers who are registered for electronic funds transfer (EFT) with DRS and who wish to continue using EFT may also use that method. Follow the usual procedures for initiating an EFT payment.

6. *Fast-File* will prompt you to “sign” your return by entering your PIN. This becomes the legal signature for your return.
7. **You must stay on-line for your 9-digit confirmation number.** After the PIN signature, *Fast-File* provides you with a confirmation number. Make a note of this number for your records. Once you have this confirmation number, your tax return is filed.
8. Once you submit your tax return and DRS accepts it, you will be able to print the return. Select the print button on your Web browser toolbar to print a copy of your return, including your confirmation number and the amount of tax due.

Keep your completed Connecticut business tax return(s) and any worksheets or other documentation with your records. **Do not mail the return(s) to DRS.**

### Reminders:

After you receive a confirmation number for your tax return, you have the option to file another return by selecting the **Return to Main Menu** button or the **Exit** button to end your session. If you choose to file another return, you go back to the beginning where you can choose another business tax return.

If your computer is idle for 20 minutes or more, your session will time-out and you will lose all of your information. Review the *Fast-File* Checklist on Page 3 before you begin, to ensure that you have all the information you need.

Use the navigation buttons at the bottom of the form to navigate through *Fast-File*. Do not use the **Back** or **Forward** buttons on your Web browser’s toolbar. If you use either of these buttons, your information will be lost and you will have to begin again.

# ***Fast-File by Telephone @ 860-947-1988***

## **General Instructions**



**Welcome to *Fast-File* by telephone.** As you enter the requested information on your touch-tone keypad, *Fast-File* repeats each entry you make and gives you a chance to correct the amount entered. Please remember to press the pound key (#) when instructed.

*Fast-File* allows you to make a direct payment from your bank account. You must provide the bank routing transit number and your bank account number (as shown on the sample check on Page 3), and indicate whether the account is a savings or checking account.

You can elect to have the amount of tax due withdrawn from your bank account at a future date (no later than the due date of the return). You will be prompted to enter the date you want to transfer the payment from your account to DRS.

Taxpayers who are registered for electronic funds transfer (EFT) with DRS and who wish to continue using EFT may also use that option. Follow the usual procedures for initiating an EFT payment.

1. Enter your 10-digit Connecticut Tax Registration Number and your Personal Identification Number (PIN). If you are using the *Fast-File* system for the first time, your PIN is the 5-digit ZIP code for your mailing address.
2. *Fast-File* will offer you a choice of the business tax returns you may *Fast-File*. Select the return you wish to file.
  - **Form CT-WH**, *Withholding Tax Payment Form*
  - **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*
  - **Form OS-114**, *Sales and Use Tax Return*
  - **Form OP-210**, *Room Occupancy Tax Return*
3. Verify the filing period for which you are filing a return.
4. *Fast-File* will prompt you to enter certain information based on the return you are filing. **See the instructions that follow for the return you wish to *Fast-File*.** Be prepared to enter the information indicated.
5. If you owe tax, you must pay your tax electronically. The first time you use *Fast-File*, you will be asked to provide payment information.
6. *Fast-File* will prompt you to “sign” your return by entering your PIN. This becomes the legal signature for your return.
7. **You must stay on the telephone for your 9-digit confirmation number.** After the PIN signature, *Fast-File* provides you with a confirmation number. Make a note of this number for your records. Once you have this confirmation number, your tax return is filed.

After you receive your confirmation number, you can end your call or return to the main menu to file another business tax return.
8. Keep your completed Connecticut business tax return(s) and any worksheets or other documentation with your records. **Do not mail the return(s) to DRS.**

## Form CT-WH, Withholding Tax Payment Coupon

### Fast-File by Telephone



Enter the following information when prompted to do so by *Fast-File*. *Fast-File* repeats each entry you make and gives you a chance to correct the amount entered. Please remember to press the pound key (#) when instructed.

- 1: Confirm the filing quarter for which you are making a payment.
- 2: You will be asked to enter the exact amount of Connecticut tax withheld.

For payment methods, see *How to Make a Payment* in the *Fast-File* Checklist on Page 3.

**Remember: You must stay on the telephone for your 9-digit confirmation number.** After the PIN signature, *Fast-File* provides you with a confirmation number. Make a note of this number for your records. Once you have this confirmation number, your tax return is filed.

After you receive your confirmation number, you can end your call or return to the main menu to file another business tax return.

## Form CT-941, Connecticut Quarterly Reconciliation of Withholding

### Fast-File by Telephone



Enter the following information when prompted to do so by *Fast-File*. *Fast-File* repeats each entry you make and gives you a chance to correct the amount entered. Please remember to press the pound key (#) when instructed.

- 1: Confirm the filing quarter for which you are filing the return.
- 2: Enter the total amount of gross wages paid and nonpayroll amounts, Connecticut gross wages paid and Connecticut nonpayroll amounts, and Connecticut income tax withheld on Lines 1, 2, and 3.
- 3: *Fast-File* will advise you of the credit amount from a prior quarter, if any, for Line 4. If you disagree with this amount, you may enter a new amount.
- 4: *Fast-File* will advise you of the total amount of all payments made for the quarter for Line 5. If you disagree with that amount, you may enter a new amount. The amount you enter for total payments may differ from DRS records. Discrepancies may result in a bill or a credit.

- 5: *Fast-File* calculates Lines 6, 7, 10, and 11 for you. Enter the amount of tax credit from Line 7 to be applied to the next quarter on Line 9, if applicable. *Fast-File* will confirm the amount of tax credit from Line 7 to be refunded to you. If you choose to receive a refund, DRS will issue a check and mail it to the address on record.

For payment methods, see *How to Make a Payment* in the *Fast-File* Checklist on Page 3.

**Remember: You must stay on the telephone for your 9-digit confirmation number.** After the PIN signature, *Fast-File* provides you with a confirmation number. Make a note of this number for your records. Once you have this confirmation number, your tax return is filed.

After you receive your confirmation number, you can end your call or return to the main menu to file another business tax return.

# Form OS-114, Sales and Use Tax Return

## Fast-File by Telephone



Enter the following information when prompted to do so by *Fast-File*. *Fast-File* repeats each entry you make and gives you a chance to correct the amount entered. Please remember to press the pound key (#) when instructed.

- 1: Enter your gross receipts from Lines 1, 2, and 3.
- 2: Enter the amount of any purchases subject to use tax from Lines 4, 5, and 6.
- 3: *Fast-File* totals Lines 1 through 6 for you.
- 4: Enter any deductions for nontaxable sales. Enter the line number (from the back of the paper return) and then enter the amount of the deduction.

If any of the gross receipts are taxed at a reduced rate, you can choose to calculate the adjusted total or *Fast-File* can calculate the amount of the deduction for you.

- 5: *Fast-file* calculates the gross amount of tax due.
- 6: Enter any credit pre-authorized by DRS.
- 7: *Fast-file* calculates the net amount of tax due.
- 8: You must now confirm the tax due.

If you have any excess tax collections, *Fast-File* allows you to enter the amount.

For payment methods, see *How to Make a Payment* in the *Fast-File* Checklist on Page 3.

**Remember: You must stay on the telephone for your 9-digit confirmation number.** After the PIN signature, *Fast-File* provides you with a confirmation number. Make a note of this number for your records. Once you have this confirmation number, your tax return is filed.

After you receive your confirmation number, you can end your call or return to the main menu to file another business tax return.

## Business Use Tax

**Form OS-114** is also used to file Business Use Tax Returns. If you are filing a Business Use Tax Return:

- 1: Enter the amount of any purchases subject to use tax on the appropriate lines.
- 2: *Fast-file* calculates the net amount of tax due.
- 3: You must now confirm the tax due.

For payment methods, see *How to Make a Payment* in the *Fast-File* Checklist on Page 3.

**Remember: You must stay on the telephone for your 9-digit confirmation number.** After the PIN signature, *Fast-File* provides you with a confirmation number. Make a note of this number for your records. Once you have this confirmation number, your tax return is filed.

After you receive your confirmation number, you can end your call or return to the main menu to file another business tax return.

# Form OP-210, Room Occupancy Tax Return

## Fast-File by Telephone



Enter the following information when prompted to do so by *Fast-File*. *Fast-File* repeats each entry you make and gives you a chance to correct the amount entered. Please remember to press the pound key (#) when instructed.

- 1: Enter the taxable receipts from room occupancy.
- 2: *Fast-file* calculates the amount of tax due.

If you have any excess tax collections, *Fast-File* allows you to enter the amount.

For payment methods, see *How to Make a Payment* in the *Fast-File* Checklist on Page 3.

**Remember: You must stay on the telephone for your nine-digit confirmation number.** After the PIN signature, *Fast-File* provides you with a confirmation number. Make a note of this number for your records. Once you have this confirmation number, your tax return is filed.

After you receive your confirmation number, you can end your call or return to the main menu to file another business tax return.

# CONNECTICUT TAX ASSISTANCE

## FOR TAX INFORMATION

- Visit the DRS Web site at:  
[www.drs.state.ct.us](http://www.drs.state.ct.us)
- Call CONN-TAX:  
1-800-382-9463 (toll-free from within Connecticut) or  
860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call CONN-TAX or visit our Web site for details.

- Write to:  
Department of Revenue Services  
Taxpayer Services Division  
25 Sigourney Street  
Hartford CT 06106-5032

## FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- Internet  
Preview and download forms and publications from the DRS Web site at: [www.drs.state.ct.us](http://www.drs.state.ct.us)
- DRS TaxFax  
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- Telephone  
From a touch-tone phone call:  
1-800-382-9463 (toll-free from within Connecticut) and select **Option 2**, or  
860-297-4753 (from anywhere).

## WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the DRS representative.

**BRIDGEPORT**  
10 Middle Street  
203-579-6251

**HAMDEN**  
3074 Whitney Avenue, Bldg. #2  
203-287-8243

**HARTFORD**  
25 Sigourney Street  
860-297-5962

**NORWICH**  
2 Cliff Street  
860-889-2669

**WATERBURY**  
Rowland State Government Center  
55 West Main Street, Suite 100  
203-805-6789

## STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at [www.state.ct.us](http://www.state.ct.us)

For questions about **federal** taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.  
To order **federal** tax forms, call 1-800-829-3676.

## DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

State of Connecticut, Department of Revenue Services  
25 Sigourney Street, Hartford CT 06106-5032